Exhibit B

Redline

IN THE UNITED STATES BANKRUPTCY COURT FOR THE DISTRICT OF DELAWARE

) Re: Docket No. 1320
Debtors.) (Jointly Administered)
JOANN INC., et al., ¹) Case No. 25-10068 (CTG)
In re:) Chapter 11

ORDER SUSTAINING DEBTORS' TWELFTH OMNIBUS OBJECTION TO CERTAIN CLAIMS (SUBSTANTIVE) (Reclassified Claims & Reduced Claims)

Upon consideration of the *Debtors' Twelfth Omnibus Objection to Certain Claims* (Substantive) (the "Objection");² and upon consideration of the Aber Declaration; and the United States District Court for the District of Delaware having jurisdiction to consider this Objection under 28 U.S.C. § 1334, which was referred to this Court under 28 U.S.C. § 157, and the *Amended Standing Order of Reference* from the United States District Court for the District of Delaware, dated February 29, 2012; and this Court having found that this is a core proceeding pursuant to 28 U.S.C. § 157(b)(2); and this Court having found that this Court may enter a final order consistent with Article III of the United States Constitution; and this Court having found that venue of this proceeding and the Objection in this district is proper pursuant to 28 U.S.C. §§ 1408 and 1409; and this Court having found that the relief requested in the Objection is in the best interests of the Debtors, their estates, their creditors and other parties in interest; and this

The Debtors in these chapter 11 cases, along with the last four digits of each Debtor's federal tax identification number, are: JOANN Inc. (5540); Needle Holdings LLC (3814); Jo-Ann Stores, LLC (0629); Creative Tech Solutions LLC (6734); Creativebug, LLC (3208); WeaveUp, Inc. (5633); JAS Aviation, LLC (9570); joann.com, LLC (1594); JOANN Ditto Holdings Inc. (9652); Dittopatterns LLC (0452); JOANN Holdings 1, LLC (9030); JOANN Holdings 2, LLC (6408); and Jo-Ann Stores Support Center, Inc. (5027). The Debtors' mailing address is 5555 Darrow Road, Hudson, Ohio 44236.

² Capitalized terms not defined herein shall have the meanings ascribed to the terms in the Objection.

Court having found that the Debtors' notice of the Objection and opportunity for a hearing on the Objection were appropriate under the circumstances and that no other notice need be provided; and this Court having reviewed the Objection and having heard the statements in support of the relief requested therein at a hearing before this Court (the "Hearing"); and this Court having determined that the legal and factual bases set forth in the Objection and at the Hearing establish just cause for the relief granted herein; and upon all of the proceedings had before this Court; and after due deliberation and sufficient cause appearing therefor, it is HEREBY ORDERED THAT:

- 1. The Objection is sustained to the extent set forth herein.
- 2. Each Reclassified Claim listed on **Exhibit 1** hereto is hereby reclassified as set forth in the "*Modified*" priority column therein.
- 3. Each Reduced Claim listed on **Exhibit 2** hereto is hereby reduced as set forth in the "*Modified Claims*" column therein.
- 4. The Debtors are authorized to take any action necessary or appropriate to give effect to this Order and the relief granted therein.
- 5. Kroll Restructuring Administration LLC, the Court-appointed claims and noticing agent in the chapter 11 cases, is hereby authorized and directed to make such revisions to the official claims register as are necessary to reflect the relief granted in this Order.
- 6. The Debtors' right to file additional objections to each Reclassified Claim and Reduced Claim or any other proofs of claim that have been or may be filed against the Debtors are preserved. Additionally, should one or more of the grounds of objection stated in the Objection be dismissed, the Debtors' rights to object on other stated grounds or on any other grounds that the Debtors discover during the pendency of these chapter 11 cases are further preserved.

- 7. The Debtors' objection to each Reclassified Claim and Reduced Claim addressed in the Objection constitutes a separate contested matter as contemplated by Bankruptcy Rule 9014. This Order shall be deemed a separate order with respect to each Reclassified Claim and Reduced Claim. Any stay of this Order pending appeal by any of the claimants subject to this Order shall only apply to the contested matter which involves such claimant and shall not act to stay the applicability and/or finality of this Order with respect to the other contested matters covered hereby.
- 8. This Order is without prejudice to the rights of the Debtors, their estates, any successors thereto, and any other party in interest, to object to any other proof of claim filed in the chapter 11 cases.
- 9. The Court shall retain jurisdiction over the claimants whose claims are subject to the Objection with respect to any matter arising from or related to the Objection or this Order, including the interpretation, enforcement and implementation of this Order.

Exhibit 1

Reclassified Claims

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Twelfth Omnibus Substantive Claims Objection

Ex. 1 - Reclassified Claims

ASSERTED

	NAME	CLAIM#	DEBTOR	PRIORITY STATUS	AMOUNT	DEBTOR	PRIORITY STATUS	AMOUNT
1	AMERICAN FOOD AND VENDING CORPORATION C/O BOND, SCHOENECK		Jo-Ann Stores, LLC Jo-Ann Stores, LLC	503(b)(9) Admin	\$17,264.60 \$7,738.51	Jo-Ann Stores, LLC Jo-Ann Stores, LLC	Admin Unsecured	\$7,738.51 \$75,710.26
	KING, PLLC	-	Jo-Ann Stores, LLC	Unsecured	\$58,445.66		Subtotal	\$83,448.77
	ATTN: SARA C. TEMES, ESQ. ONE LINCOLN CENTER SYRACUSE, NY 13202			Subtotal	\$83,448.77			
	Reason: Modified priority repriority.	eflects that, accord	ling to documentation filed	with the proof of claim,	the claim is for s	 services or other non-goods	s, which do not qualify for	503(b)(9)
2	B D G, A MINOR ADDRESS ON FILE	18770	Jo-Ann Stores, LLC	503(b)(9)	\$50.00	Jo-Ann Stores, LLC	Unsecured	\$50.00
	Reason: Modified priority refor 503(b)(9) priority.	eflects that, accord	ding to documentation filed	with the proof of claim,	the claim is for g	oods the claimant purchas	ed from the Debtor, which	do not qualify
3	BAUDENDISTEL, LINDA ADDRESS ON FILE	S 9563	JOANN Inc.	503(b)(9)	\$30.00	JOANN Inc.	Unsecured	\$30.00
	Reason: Modified priority refor 503(b)(9) priority.	eflects that, accord	ding to documentation filed	with the proof of claim,	the claim is for g	goods the claimant purchas	ed from the Debtor, which	do not qualify
4	BRUCE, JILL PORTER ADDRESS ON FILE	17691	JOANN Inc.	503(b)(9)	\$164.62	JOANN Inc.	Unsecured	\$164.62
	Reason: Modified priority refor 503(b)(9) priority.	eflects that, accord	ding to documentation filed	with the proof of claim,	the claim is for g	goods the claimant purchas	ed from the Debtor, which	do not qualify

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Twelfth Omnibus Substantive Claims Objection

Ex. 1 - Reclassified Claims

ASSERTED

	NAME	CLAIM#	DEBTOR	PRIORITY STATUS	AMOUNT	DEBTOR	PRIORITY STATUS	AMOUNT
5	CATTANACH, MARIA WILMA ADDRESS ON FILE	18281	JOANN Inc.	503(b)(9)	\$50.00	JOANN Inc.	Unsecured	\$50.00
	Reason: Modified priority r for 503(b)(9) priority.	eflects that, accord	ing to documentation filed w	ith the proof of claim	the claim is for g	goods the claimant purchase	ed from the Debtor, which	n do not qualify
6	DEAN, RITA ADDRESS ON FILE	18449	Jo-Ann Stores, LLC	503(b)(9)	\$25.00	Jo-Ann Stores, LLC	Unsecured	\$25.00
	Reason: Modified priority r for 503(b)(9) priority.	eflects that, accord	ing to documentation filed w	rith the proof of claim	the claim is for g	 goods the claimant purchase	ed from the Debtor, which	n do not qualify
7	DEXTER, DINA ADDRESS ON FILE	18064	joann.com, LLC	503(b)(9)	\$60.00*	joann.com, LLC	Unsecured	\$60.00
	Reason: Modified priority r for 503(b)(9) priority.	eflects that, accord	ing to documentation filed w	rith the proof of claim	the claim is for g	goods the claimant purchase	ed from the Debtor, which	n do not qualify
8	GREENWELL, GWYNN ADDRESS ON FILE	18301	Jo-Ann Stores, LLC	503(b)(9)	\$25.00	Jo-Ann Stores, LLC	Unsecured	\$25.00
	Reason: Modified priority r for 503(b)(9) priority.	eflects that, accord	ing to documentation filed w	rith the proof of claim	the claim is for g	goods the claimant purchase	ed from the Debtor, which	n do not qualify
9	GUTHRIE, TAMRIE ADDRESS ON FILE	18015	JOANN Inc.	503(b)(9)	\$50.00	JOANN Inc.	Unsecured	\$50.00
	Reason: Modified priority r for 503(b)(9) priority.	eflects that, accord	ing to documentation filed w	rith the proof of claim	the claim is for g	goods the claimant purchase	ed from the Debtor, which	n do not qualify

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Twelfth Omnibus Substantive Claims Objection

Ex. 1 - Reclassified Claims

ASSERTED

	NAME	CLAIM#	DEBTOR	PRIORITY STATUS	AMOUNT	DEBTOR	PRIORITY STATUS	AMOUNT
10	HURST, ALMA ROSE ADDRESS ON FILE	17598	Jo-Ann Stores, LLC Jo-Ann Stores, LLC	503(b)(9) Priority	\$25.00* Undetermined*	Jo-Ann Stores, LLC	Unsecured	\$25.00
				Subtotal	\$25.00*			
	Reason: Modified priority of for 503(b)(9) priority.	reflects that, accord	ding to documentation filed	with the proof of claim,	the claim is for g	 goods the claimant purchas	sed from the Debtor, which	do not qualify
11	IANNONE, DENISE ADDRESS ON FILE	18431	Jo-Ann Stores, LLC	503(b)(9)	\$25.00	Jo-Ann Stores, LLC	Unsecured	\$25.00
	Reason: Modified priority i	reflects that, accord	ding to documentation filed	with the proof of claim,	the claim is for g	oods the claimant purchas	sed from the Debtor, which	do not qualify
	for 503(b)(9) priority.							
12	for 503(b)(9) priority. LONGFELLOW, KATHRY	N 18554	Jo-Ann Stores, LLC	503(b)(9)	\$30.00	Jo-Ann Stores, LLC	Priority	\$30.00
12	LONGFELLOW, KATHRY	N 18554	Jo-Ann Stores, LLC Jo-Ann Stores, LLC	503(b)(9) Priority	\$30.00 \$30.00	Jo-Ann Stores, LLC Jo-Ann Stores, LLC	Priority Unsecured	\$30.00 \$30.00
12	LONGFELLOW, KATHRY	'N 18554				i i	•	
12	LONGFELLOW, KATHRY		Jo-Ann Stores, LLC	Priority Subtotal	\$30.00	Jo-Ann Stores, LLC	Unsecured – Subtotal	\$30.00
12	LONGFELLOW, KATHRY P ADDRESS ON FILE Reason: Modified priority is for 503(b)(9) priority. LUCAS, PENELOPE JANE	reflects that, accord	Jo-Ann Stores, LLC	Priority Subtotal	\$30.00	Jo-Ann Stores, LLC	Unsecured – Subtotal	\$30.00
	LONGFELLOW, KATHRY P ADDRESS ON FILE Reason: Modified priority if for 503(b)(9) priority.	reflects that, accord	Jo-Ann Stores, LLC	Priority Subtotal with the proof of claim,	\$30.00 \$60.00 the claim is for g	Jo-Ann Stores, LLC goods the claimant purchas	Unsecured Subtotal sed from the Debtor, which	\$30.00 \$60.00 a do not qualify

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Twelfth Omnibus Substantive Claims Objection

Ex. 1 - Reclassified Claims

ASSERTED

	NAME	CLAIM#	DEBTOR	PRIORITY STATUS	AMOUNT	DEBTOR	PRIORITY STATUS	AMOUNT
14	MORRISSEY, CONSTANC ADDRESS ON FILE	CE 18652	JOANN Inc.	503(b)(9)	\$50.00	JOANN Inc.	Unsecured	\$50.00
	Reason: Modified priority if for 503(b)(9) priority.	reflects that, accord	ling to documentation filed with t	he proof of claim	, the claim is for §	I goods the claimant purchased fi	rom the Debtor, whic	h do not qualify
15	MYERS, BECKY ADDRESS ON FILE	18022	JOANN Inc.	503(b)(9)	\$80.00	JOANN Inc.	Unsecured	\$80.00
	Reason: Modified priority is for 503(b)(9) priority.	reflects that, accord	ling to documentation filed with t	he proof of claim	, the claim is for §	goods the claimant purchased fi	om the Debtor, whic	h do not qualify
16	NICHOLSON, EMILY ADDRESS ON FILE	9541	JOANN Inc.	503(b)(9)	\$50.00	JOANN Inc.	Unsecured	\$50.00
	Reason: Modified priority if for 503(b)(9) priority.	reflects that, accord	ling to documentation filed with t	he proof of claim	, the claim is for §	goods the claimant purchased fi	rom the Debtor, whic	h do not qualify
17	PITCOCK, POLLY BAKER ADDRESS ON FILE	R 18710	Jo-Ann Stores, LLC	503(b)(9)	\$70.00	Jo-Ann Stores, LLC	Unsecured	\$70.00
	Reason: Modified priority to for 503(b)(9) priority.	reflects that, accord	ling to documentation filed with t	he proof of claim	, the claim is for §	goods the claimant purchased fi	rom the Debtor, whic	h do not qualify
18	RAYKA, JENNIFER ADDRESS ON FILE	18498	Jo-Ann Stores Support Center, Inc.	503(b)(9)	\$50.00	Jo-Ann Stores Support Center, Inc.	Unsecured	\$50.00
	Reason: Modified priority if for 503(b)(9) priority.	reflects that, accord	ling to documentation filed with t	he proof of claim	, the claim is for §	goods the claimant purchased fi	rom the Debtor, whic	h do not qualify

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Twelfth Omnibus Substantive Claims Objection

Ex. 1 - Reclassified Claims

ASSERTED

NDON, DENISE DRESS ON FILE	17677	Jo-Ann Stores, LLC	503(b)(9)		I		
			303(0)(9)	\$50.00	Jo-Ann Stores, LLC	Unsecured	\$50.00
son: Modified priority r	eflects that, accord	ling to documentation filed	with the proof of claim,	the claim is for g	l goods the claimant purchas	ed from the Debtor, which o	do not qualify
ORIGUEZ, THOMAS ORESS ON FILE	17736	JOANN Inc.	503(b)(9)	\$50.00	JOANN Inc.	Unsecured	\$50.00
son: Modified priority r 503(b)(9) priority.	eflects that, accord	ling to documentation filed	with the proof of claim,	the claim is for g	goods the claimant purchas	ed from the Debtor, which o	do not qualify
O, LEORA DRESS ON FILE	18442	Jo-Ann Stores, LLC	503(b)(9)	\$12.00	Jo-Ann Stores, LLC	Unsecured	\$12.00
son: Modified priority r 503(b)(9) priority.	eflects that, accord	ling to documentation filed	with the proof of claim,	the claim is for g	goods the claimant purchas	ed from the Debtor, which o	do not qualify
TH, CHRISTINA DRESS ON FILE	17937	JOANN Inc.	503(b)(9)	\$50.00	JOANN Inc.	Unsecured	\$50.00
son: Modified priority r	eflects that, accord	ling to documentation filed	with the proof of claim,	the claim is for g	goods the claimant purchas	ed from the Debtor, which o	do not qualify
TH, JANICE	18013	Jo-Ann Stores, LLC	503(b)(9)	\$25.00	Jo-Ann Stores, LLC	Priority	\$25.00
ORESS ON FILE		Jo-Ann Stores, LLC	Priority	\$25.00	Jo-Ann Stores, LLC	Unsecured	\$25.00
			Subtotal	\$50.00		Subtotal	
	203(b)(9) priority. DRIGUEZ, THOMAS DRESS ON FILE Son: Modified priority r 203(b)(9) priority. O, LEORA DRESS ON FILE Son: Modified priority r 203(b)(9) priority. TH, CHRISTINA DRESS ON FILE Son: Modified priority r 203(b)(9) priority.	DRIGUEZ, THOMAS DRESS ON FILE Son: Modified priority reflects that, according to the son of the so	DRIGUEZ, THOMAS ORESS ON FILE Son: Modified priority reflects that, according to documentation filed (03(b)(9) priority. O, LEORA ORESS ON FILE Son: Modified priority reflects that, according to documentation filed (03(b)(9) priority. TH, CHRISTINA ORESS ON FILE Son: Modified priority reflects that, according to documentation filed (03(b)(9) priority. TH, CHRISTINA ORESS ON FILE Son: Modified priority reflects that, according to documentation filed (03(b)(9) priority. TH, JANICE	ORIGUEZ, THOMAS ORESS ON FILE Son: Modified priority reflects that, according to documentation filed with the proof of claim, 603(b)(9) priority. 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TH, CHRISTINA 17937 JOANN Inc. 503(b)(9) \$50.00 PRESS ON FILE Son: Modified priority reflects that, according to documentation filed with the proof of claim, the claim is for group priority. TH, CHRISTINA 17937 JOANN Inc. 503(b)(9) \$50.00 PRESS ON FILE Son: Modified priority reflects that, according to documentation filed with the proof of claim, the claim is for group priority. TH, JANICE 18013 Jo-Ann Stores, LLC 503(b)(9) \$25.00 PRESS ON FILE	ORIGUEZ, THOMAS 17736 JOANN Inc. 503(b)(9) \$50.00 JOANN Inc. ORIGUEZ, THOMAS 17736 JOANN Inc. 503(b)(9) \$50.00 JOANN Inc. ORIGUEZ, THOMAS 17736 JOANN Inc. 503(b)(9) \$50.00 JOANN Inc. ORIGUEZ, THOMAS 17736 JOANN Inc. 503(b)(9) Fibrary in the claim is for goods the claimant purchase 103(b)(9) priority. ORIGUEZ, THOMAS 18442 JOANN Stores, LLC 503(b)(9) \$12.00 JOANN Stores, LLC 503(b)(9) Fibrary in the claim is for goods the claimant purchase 103(b)(9) priority. THOMAS 18442 JOANN Stores, LLC 503(b)(9) \$12.00 JOANN Inc. THOMAS 18442 JOANN Stores, LLC 503(b)(9) \$50.00 JOANN Inc. THOMAS 18442 JOANN Inc. 503(b)(9) \$50.00 JOANN Inc. THOMAS 18442 JOANN Inc. 503(b)(9) \$50.00 JOANN Inc. THOMAS 18442 JOANN Inc. 503(b)(9) \$50.00 JOANN Inc.	DRIGUEZ, THOMAS 17736 JOANN Inc. 503(b)(9) \$50.00 JOANN Inc. Unsecured ONLEGES ON FILE DOI: Modified priority reflects that, according to documentation filed with the proof of claim, the claim is for goods the claimant purchased from the Debtor, which of the control of the priority reflects that, according to documentation filed with the proof of claim, the claim is for goods the claimant purchased from the Debtor, which of the control of the priority reflects that, according to documentation filed with the proof of claim, the claim is for goods the claimant purchased from the Debtor, which of the control of the priority reflects that, according to documentation filed with the proof of claim, the claim is for goods the claimant purchased from the Debtor, which of the control of the priority reflects that, according to documentation filed with the proof of claim, the claim is for goods the claimant purchased from the Debtor, which of the control of the priority reflects that, according to documentation filed with the proof of claim, the claim is for goods the claimant purchased from the Debtor, which of the control of the priority reflects that, according to documentation filed with the proof of claim, the claim is for goods the claimant purchased from the Debtor, which of the control of the priority reflects that, according to documentation filed with the proof of claim, the claim is for goods the claimant purchased from the Debtor, which of the priority reflects that, according to documentation filed with the proof of claim, the claim is for goods the claimant purchased from the Debtor, which of the priority reflects that, according to documentation filed with the proof of claim, the claim is for goods the claimant purchased from the Debtor, which of the priority reflects that, according to documentation filed with the proof of claim, the claim is for goods the claimant purchased from the Debtor, which of the priority reflects that, according to documentation filed with the proof of claim, the claim is

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Twelfth Omnibus Substantive Claims Objection

Ex. 1 - Reclassified Claims

ASSERTED

	NAME	CLAIM#	DEBTOR	PRIORITY STATUS	AMOUNT	DEBTOR	PRIORITY STATUS	AMOUNT
24	STEWART, AMBER ADDRESS ON FILE	17801	Jo-Ann Stores, LLC	503(b)(9)	\$25.00	Jo-Ann Stores, LLC	Unsecured	\$25.00
	Reason: Modified priority r for 503(b)(9) priority.	eflects that, accord	ling to documentation filed	l with the proof of claim, t	the claim is for g	I goods the claimant purchas	ed from the Debtor, which	h do not qualify
25	TAYLOR, VICKI MELIDA	17652	joann.com, LLC	503(b)(9)	\$75.00*	joann.com, LLC	Unsecured	\$75.00
	ADDRESS ON FILE		joann.com, LLC	Priority	Undetermined*			
				Subtotal	\$75.00*			
	Reason: Modified priority r for 503(b)(9) priority.	eflects that, accord	ling to documentation filed	l with the proof of claim, t	the claim is for g	l goods the claimant purchas	ed from the Debtor, which	h do not qualify
26	VILLA, BEVERLY A. ADDRESS ON FILE	4666	JOANN Inc.	503(b)(9)	\$40.00	JOANN Inc.	Unsecured	\$40.00
	Reason: Modified priority r for 503(b)(9) priority.	eflects that, accord	ling to documentation filed	l with the proof of claim,	the claim is for g	goods the claimant purchas	ed from the Debtor, which	h do not qualify
27	WIEBERS, KIMBERLY ADDRESS ON FILE	17617	JOANN Inc.	503(b)(9)	\$25.00	JOANN Inc.	Unsecured	\$25.00
	Reason: Modified priority r for 503(b)(9) priority.	eflects that, accord	ling to documentation filed	l with the proof of claim, t	the claim is for g	goods the claimant purchas	ed from the Debtor, which	h do not qualify
28	WILKEN, RACHEL ADDRESS ON FILE	17990	JOANN Inc.	503(b)(9)	\$100.00*	JOANN Inc.	Unsecured	\$100.00
	Reason: Modified priority refor 503(b)(9) priority.	eflects that, accord	ling to documentation filed	l with the proof of claim,	the claim is for g	goods the claimant purchas	ed from the Debtor, which	h do not qualify

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Twelfth Omnibus Substantive Claims Objection

Ex. 1 - Reclassified Claims

ASSERTED

	NAME	CLAIM#	DEBTOR	PRIORITY STATUS	AMOUNT	DEBTOR	PRIORITY STATUS	AMOUNT
29	ZIMMER, JOANNE ADDRESS ON FILE	18286	Jo-Ann Stores, LLC	503(b)(9)	\$50.00	Jo-Ann Stores, LLC	Unsecured	\$50.00
	Reason: Modified priority r for 503(b)(9) priority.	eflects that, accord	ling to documentation filed	I with the proof of claim,	the claim is for s	goods the claimant purcha	ased from the Debtor, which o	do not qualify

Exhibit 2

Reduced Claims

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Twelfth Omnibus Substantive Claims Objection Ex. 2 - Reduced Claims

ASSERTED CLAIMS

MODIFIED CLAIMS

	NAME	CLAIM#	DEBTOR	PRIORITY STATUS	AMOUNT	DEBTOR	PRIORITY STATUS	AMOUNT
1	FABRIC TRADITIONS 530 7TH AVENUE	2697	JOANN Inc. JOANN Inc.	503(b)(9) Unsecured	\$481,251.51 \$1,989,318.62	JOANN Inc. JOANN Inc.	503(b)(9) Unsecured	\$0.00 \$1,989,318.62
	305 NEW YORK, NY 10018			Subtotal	\$2,470,570.13		Subtotal	\$1,989,318.62
	Reason: The 503(b)(9) ports					1		\$0.00
	Reason: The 503(b)(9) portions and the first transfer of the first	on of the claim is	JOANN Inc. JOANN Inc.	1 claim, Claim #11131, which 503(b)(9) Unsecured	\$320,111.83 \$858,858.42	JOANN Inc.	m. 503(b)(9) Unsecured	\$0.00 \$858,858.42